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# STARS USER MANUAL

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## BUDGET UNIT BU-20 FORM INSTRUCTIONS

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### INTRODUCTION

The agency, the Division of Financial Management, and the State Controller's Office are involved in the process of setting up a Budget Unit.

#### Agency

1. Complete the BU-20 form. If adding a budget unit, contact your Division of Financial Management (DFM) analyst for the new Budget Unit code, State Goal, and State Objective.
2. Approve the form with an authorized signature and date.
3. Forward the signed form to the Division of Financial Management and retain a copy.

#### Division of Financial Management

1. Review, verify, and approve the form by an authorized signature and date.
2. If adding a budget unit, verify the new Budget Unit code, State Goal, and State Objective given to the Agency.
3. Forward the signed form to the State Controller's Office, Division of Statewide Accounting. Retain a copy.

#### State Controller's Office

1. Accounting Front Desk date stamps the form and circulates to Accounting Operations.
2. Accounting Operations Bureau verifies the authorized signatures, compares information with pertinent legislation, and verifies all controls are appropriate.
3. Accounting Operations Bureau updates the Budget Unit Table in STARS.
4. Accounting Operations Bureau initials and dates the form and then files it by Budget Unit with the corresponding FY appropriation bills.

## FORM FIELD DESCRIPTIONS

<b>Form Field</b>	<b>Description</b>
Agency Name	Name of your agency
Agency Code	Three digit Agency code
Contact Name	Name of person to contact regarding the form
Phone #	Phone number of person to contact regarding the form
Date	Date form is completed.
A=ADD C=CHG	<b>A</b> - ADD a new record <b>C</b> - CHANGE an existing record
BUDGET UNIT	The Division of Financial Management (DFM) assigns new Budget Unit codes. If this is a new request, contact your DFM analyst. If you are changing an existing budget unit, use the four character BUDGET UNIT code.
BFY	Enter the two-digit BUDGET FISCAL YEAR to identify the fiscal year of the Budget Unit. This should be the current fiscal year unless you are setting up a new budget unit for the next fiscal year after table rollovers in May.
APPN CATEGORY	The APPROPRIATION CATEGORY type: <b>R</b> – REGULAR appropriation through legislative bills. Enter the appropriation bill number in the Citation field. <b>C</b> – CONTINUOUS appropriation set by Idaho Code. Enter the Idaho Code number in the Citation field. <b>D</b> – DEFICIENCY warrant appropriation set by Idaho Code. Enter the Idaho Code number in the Citation field. <b>M</b> – MISCELLANEOUS appropriation for non-legislative appropriated, non-state entities such as for federally funded agencies or for independent body corporate politic agencies. Enter “Fed Agy” or “Non-State” in the Citation field.
TITLE	Enter the BUDGET UNIT TITLE, up to thirty characters, from the “program” on the Appropriation Bill. <i>Do not leave this field blank.</i>
ADD’L TITLE	SCO will usually add the ten-character ADD’L TITLE, if needed.

<b>Form Field</b>	<b>Description</b>
APPN EFFECTIVE START DATE	Enter the six-digit APPN EFFECTIVE START DATE (MMDDYY) or leave blank. This identifies when the Budget Unit becomes effective. You will not be able to post to this Budget Unit before this date. If you do not enter a start date, postings can begin as soon as SCO enters the Budget Unit on STARS.
APPN EFFECTIVE END DATE	Enter the six-digit APPN EFFECTIVE END DATE (MMDDYY) or leave the field blank. This identifies when a Budget Unit ceases to be effective. You will not be able to post to this Budget Unit after the effective end date. If you do not enter an end date, you can make postings at any time during the year. If you do not want this Budget Unit rolled forward into the next fiscal year, put on a 6/31 end date before table rolls in May.
ENACTMENT YR (legislative year)	Enter the four-digit APPROPRIATION ENACTMENT YEAR (YYYY). This year is typically the same as the BFY for "Regular" and "Miscellaneous" appropriations. For "Continuous" and "Deficiency Warrant" appropriations, this would be the year the fund was established by Idaho Code.  NOTE: Once added, this field is manually updated by SCO after table rolls to indicate that the Budget Unit for the new year has been formally approved by DFM.
STATE GOAL	Enter the two-digit STATE GOAL Code as assigned by DFM.. This State Goal must exist on the State Goal (D71) Descriptor Table. If you are setting up a new Budget Unit, contact your DFM analyst.
STATE OBJECTIVE	Enter the two-digit STATE OBJECTIVE Code as assigned by DFM. This State Objective must exist on the State Objective (D72) Descriptor Table. If you are setting up a new Budget Unit, contact your DFM analyst.
ORGANIZATION REPORTING CATEGORY	This is a four-digit code. Must be defined on the Organization Reporting Category (D43) Descriptor Table.

<b>Form Field</b>	<b>Description</b>
FUNCTION	<p>Enter the two-digit FUNCTION Code if the legislative appropriation bill is at or below the FUNCTION level. <i>This is normally the lowest level of control.</i></p> <p>If your legislative bill is below this level, you must also enter those levels (see below). If you plan to enter a Function, the AGENCY-FUNCTION combination must be defined in the Function (D15) Descriptor Table.</p>
ACTIVITY	<p>Enter the two-digit ACTIVITY Code if the legislative appropriation bill is at or below the Activity level. If you enter an Activity, you must enter the Function (see above). If you plan to enter an Activity, the AGENCY-FUNCTION-ACTIVITY combination must be defined in the Activity (D16) Descriptor Table. Appropriations usually do not go down to this level.</p>
PROGRAM	<p>Enter the three-digit PROGRAM code if the legislative appropriation bill is at or below the Program level. If you enter a Program, you must enter the Function and Activity (see above). If you plan to enter a Program, the AGENCY-FUNCTION-ACTIVITY-PROGRAM combination must be defined in the Program (D17) Descriptor Table. Appropriations usually do not go down to this level.</p>
ELEMENT	<p>Enter the three-digit ELEMENT Code if the legislative appropriation bill is at or below the Element level. If you enter an Element, you must enter the Function, Activity and Program (see above). If you plan to enter an Element, the AGENCY-FUNCTION-ACTIVITY-PROGRAM-ELEMENT combination must be defined in the Element (D18) Descriptor Table. Appropriations usually do not go down to this level.</p>
AGENCY	<p>Enter your three-digit AGENCY Code. This is a required field and must be in the Agency (D02) Descriptor Table. <i>Do not change this field during the year.</i> If the legislature transfers a “program” to another agency, set up a new Budget Unit in the new agency.</p>

<b>Form Field</b>	<b>Description</b>
DIVISION	<p>Enter the two-digit DIVISION Code if the legislative appropriation bill is at or below the Division level. <i>This is normally the lowest level of control.</i></p> <p>If the legislative bill is below this level, you must also enter those levels (see below). The AGENCY-DIVISION combination must be defined in the Division (D03) Descriptor Table. NOTE: This may be your Function in the DFM budgeting process.</p>
BUREAU	<p>Enter the two-digit BUREAU code if the legislative appropriation bill is at or below the Bureau level. If you enter the Bureau, you must enter the Agency and Division (see above). If you plan to enter a Bureau, the AGENCY-DIVISION-BUREAU combination must be defined in the Bureau (D04) Descriptor Table. Appropriations usually do not go down to this level with the exception of a few agencies. NOTE: This may be your Activity in the DFM budgeting process.</p>
SECTION	<p>Enter the two-digit SECTION code if the legislative appropriation bill is at the Section level. If you enter the Section, you must enter the Agency, Division and Bureau (see above). If you plan to enter a Section, the AGENCY-DIVISION-BUREAU-SECTION combination must be defined in the Section (D05) Descriptor Table. Appropriations usually do not go down to this level.</p>
UNIT	<p>Enter the two-digit UNIT code if the legislative appropriation bill is at the Unit level. If you enter the Unit, you must enter the Agency, Division, Bureau and Section (see above). If you plan to enter a Unit, the AGENCY-DIVISION-BUREAU-SECTION-UNIT combination must be defined in the Unit (D06) Descriptor Table. Appropriations usually do not go down to this level.</p>

Form Field	Description
REVERSION IND	<p>Enter the one-digit REVERSION INDICATOR as follows:</p> <p><b>1 - REVERT</b> - STARS will automatically carry forward appropriation balances equal to outstanding encumbrances only. The remaining appropriation balance will be reverted at year-end. <b>Use this for all new budget units.</b> If the entire budget unit is to be reverted, this indicator is set to a “1” to revert all.</p> <p><b>2 - REAPPROPRIATE</b> – STARS will carry forward balances into the next fiscal year in the same budget unit, fund and object as the original appropriation. SCO will update the indicator each year based on whether there is a reappropriation clause in the legislative bill.</p> <p>If the entire budget unit is to be reappropriated, SCO will set this indicator to a “2” to reappropriate all. If part of the budget unit is reappropriated, this indicator will be set to a “2” by SCO to reappropriate. However, any part that is not appropriated will be manually reverted (TC 021) by SCO the day before year-end close.</p>
CITATION	<p>Enter the ten character CITATION numbers. For “Regular” appropriations, this will be the Appropriation Bill Number. (EX: HB123 or SB1234 ). If this is a “Continuous” or “Deficiency Warrant” appropriation, this will be the Idaho Code number (ICxx-xxxx) when the fund was established. If this is a “Miscellaneous”, enter “Fed Agency” or “Non-State”.</p>

Form Field	Description
FUND/DETAIL	<p>Enter the four-digit FUND codes and the two-digit FUND DETAIL codes (or leave the DETAIL blank). <i>You can only enter a maximum of five fund/fund details per Budget Unit.</i> If you need more, you will have to establish an additional Budget Unit with the remaining funds. Be sure to put “-1 of 2” and “-2 of 2” after the Title in the corresponding Budget Unit TITLE field. The first fund is a required field.</p> <p>All Funds entered must be defined in the Fund (D22) Descriptor Table. The Funds on the Budget Unit should be Funds identified in the legislative bill. Funds can be at the lower Fund Detail level if your agency wants to show the lower level. However, you do not need them on the Budget Unit for appropriation control. Other Funds can be added which are “non-cognizable” (Fund 0348, Federal, or Fund 0349, Miscellaneous Revenue, etc.) as long as the APPN-CTL-TYPE (see below) on the Budget Unit is a “1”.</p> <p>FUND DETAIL - These are optional fields, but you must record them when the legislative appropriation bill is at the Fund Detail level. If the Appropriation is required at the Fund Detail level, the FUND Level Indicator in the Fund Detail (D23) Descriptor Table must be equal to “1”. This controls the appropriation at the FUND DETAIL level. You must also enter the corresponding FUND.</p>



Form Field	Description
<p>APPN CONTROL TYPE</p> <p><i>This is a critical element</i></p>	<p>Use the APPROPRIATION CONTROL to determine whether you will control the expenditures based on the appropriation amount entered on the Appropriation File Record. The Appropriation Control Types are:</p> <p><b>0 - NONE</b> - No Control. All transactions will post and you should not receive any error messages. This control type can only be used for “Continuous”, “Deficiency Warrant”, and “Miscellaneous” appropriation categories. Normal appropriation balances on the Appropriation File for these types are in the red (no negative sign).</p> <p><b>1 - FATAL</b> - Fatal Control. Expenditures will not post if there is not sufficient appropriation on the Appropriation File. STARS will issue a fatal error message. Use this control type on the “Regular” appropriation category budget units.</p> <p><b>2 - WARNING</b> – not currently in use.</p>
<p>APPN ORGANIZATIONAL LEVEL</p>	<p>Enter the one-digit APPROPRIATION ORGANIZATION LEVEL indicator. Normally set this field to “1” unless the legislative bill is at a lower level. You can control the appropriation down to a lower level than required by the Appropriation Bill; however, these control levels will be FATAL unless the appropriation is “Continuous”, “Deficiency Warrant”, or “Miscellaneous” appropriation categories. We recommend you use allocations for lower management control instead of this indicator. The types of levels of Organization at which the Appropriation can be controlled are as follows:</p> <p><b>0 - NO ORGANIZATION</b> level – not used</p> <p><b>1 - AGENCY</b> level - normally used by agencies</p> <p><b>2 - DIVISION</b> level - optional</p> <p><b>3 - BUREAU</b> level - optional</p> <p><b>4 - SECTION</b> level - optional</p> <p><b>5 - UNIT</b> level - optional</p> <p>NOTE: The Allocation Organization Level Indicator in the Index table must be greater than or equal to this APPN ORG LEVEL. You cannot control transactions at an organization level above that which is identified in the appropriation bill.</p>

<b>Form Field</b>	<b>Description</b>
APPN PROGRAM LEVEL	<p>Enter the one-digit APPROPRIATION PROGRAM LEVEL indicator. Normally set this field to “1” unless the legislative bill is at a lower level. The types of levels of Program at which the Appropriation can be controlled are as follows:</p> <p><b>0</b> - No PROGRAM level - NOT USED</p> <p><b>1</b> - FUNCTION level - normally used by agencies</p> <p><b>2</b> - ACTIVITY level - optional</p> <p><b>3</b> - PROGRAM level - optional</p> <p><b>4</b> - ELEMENT level - optional</p> <p>NOTE: The Allocation Program Level indicator on the PCA (Program Cost Account) table must be greater than or equal to this APPROPRIATION PROGRAM LEVEL. You cannot control transactions at a program level above the program level identified in the appropriation bill.</p>
APPN PROJECT LEVEL	<p>Enter the one-digit APPROPRIATION PROJECT LEVEL indicator. Normally set this field to “0”. If you set this to a “1” or “2”, you will have to control your appropriation for the entire budget unit and funds down to the project or project/phase level. The types of levels of Project at which the Appropriation can be controlled are as follows:</p> <p><b>0</b> - No PROJECT level - normally used by agencies</p> <p><b>1</b> - PROJECT level - optional</p> <p><b>2</b> - PROJECT-PHASE level - optional</p>

Form Field	Description
Alloc CONTROL TYPE	<p>Enter the one-digit ALLOCATION CONTROL TYPE indicator. If you wish to control appropriation spending at a lower level, you will usually use the allocation for control. The types of allocation control are as follows:</p> <p><b>0 - NONE</b> - No Control. All transactions will post and you should not receive any error messages - normally used by agencies not controlling down to a lower allocation level.</p> <p><b>1 - FATAL</b> – Fatal Control. Transactions exceeding the allocation balance will not post and you should receive fatal error messages.</p> <p><b>2 - WARNING</b> - Warning Control. Transactions exceeding the allocation balance will post with a warning error message.</p>
Alloc PROJECT LEVEL	<p>Enter the one-digit ALLOCATION PROJECT LEVEL indicator. Normally set this field to “0”. If you set this to a “1” or “2”, you will have to control your allocations for the entire budget unit and funds down to the project or project/phase level. The levels of Project at which the Allocation can be controlled are as follows:</p> <p><b>0</b> - No PROJECT level - normally used by agencies</p> <p><b>1</b> - PROJECT level - optional</p> <p><b>2</b> - PROJECT-PHASE level – optional</p> <p>NOTE: This ALLOCATION PROJECT LEVEL indicator must be greater than or equal to the APPROPRIATION PROJECT LEVEL indicator number.</p>
APPN OBJECT LEVEL	<p>Enter the one-digit APPROPRIATION OBJECT LEVEL indicator. Per request of DFM, set this field to “1” for all agencies under their jurisdiction. The levels of Object at which this Appropriation can be controlled are as follows:</p> <p><b>0</b> - No OBJECT level (House and Senate use only)</p> <p><b>1</b> - EXPENDITURE OBJECT level - level required per DFM</p> <p><b>2</b> - EXPENDITURE SUMMARY OBJECT level - do not use</p> <p><b>3</b> - EXPENDITURE SUBOBJECT level - do not use</p> <p><b>4</b> - EXPENDITURE SUBOBJECT DETAIL level - do not use</p>

<b>Form Field</b>	<b>Description</b>
Alloc OBJECT LEVEL	<p>Enter the one-digit ALLOCATION OBJECT LEVEL indicator. Normally set this field to "0". This level can be any level the agency chooses. The levels of Object at which all Allocations can be controlled are as follows:</p> <p><b>0</b> - No OBJECT level - normally used by agencies not doing allocations</p> <p><b>1</b> - EXPENDITURE OBJECT level</p> <p><b>2</b> - EXPENDITURE SUMMARY OBJECT level</p> <p><b>3</b> - EXPENDITURE SUBOBJECT level</p> <p><b>4</b> - EXPENDITURE SUBOBJECT DETAIL level</p>
EXPLANATION	Enter a brief explanation to define the purpose of the add, change or end date to the budget unit.
AGENCY APPROVAL/DATE	This approval signature indicates all information is valid on the form. An authorized signatory of the agency should sign this form before submitting to your DFM analyst.
DFM APPROVAL/DATE	Your Division of Financial Management (DFM) analyst should sign the BU-20 before remitting it to SCO for review and data entry.